

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

Clerk of Court
David D. Bird

824 Market Street
Wilmington, DE 19801
(302) 252-2900

Date: September 22, 2005

To: **Peter Dalleo, Clerk**
U.S. District Court
District of Delaware
U.S. Courthouse - 844 King Street
Wilmington, DE 19801

Re: Summit Metals, Inc.
Case #98-2870 (DDS)

Enclosed is the bankruptcy Record on **Appeal #AP-05-60**. Please acknowledge receipt on the copy provided.

Enclosed Items:

Notice of Appeal: #05-60

Appealable Orders: Yes

Statement of Issues on Appeal: Yes

Appellants Designations: Yes

Appellee Designations: None

Sincerely,

Deputy Clerk

 X Filing fee paid on 8/19/05
 Filing fee not paid

I hereby acknowledge receipt of the above record on appeal this _____ day of _____, 2005.

By: Matthew J. Yovino
Deputy Clerk, U.S. District Court

C.A. No.: 252-2900 x5113

TRANSMITTAL SHEET FOR APPEAL SUBMITTED TO U.S. DISTRICT COURT

Bankruptcy Case Number: **98-2870**

Deputy Clerk Transferring Case: Matthew J. Yovino (302) 252-2900 x5113

Appeal #: **(AP-03-29)**

Order, Date Entered and Issues

Order Denying Motion of NL Frank Akers, L.P. to Reconsider Order Granting Chapter 11 Trustee's Application in Support of Settlement Agreement with the Internal Revenue Service [Docket No. 487 Entered 6/15/05]

Order Denying Motion of NL Frank Akers, L.P. to Reconsider, Modify, and Make Additional Findings with Respect to: Order Denying Motion of NL Frank Akers, L.P. to Reconsider Order Granting Chapter 11 Trustee's Application in Support of Settlement Agreement with the Internal Revenue Service. [Docket No. 511 Entered 8/10/05]

Debtors: **Summit Metals, Inc.**

Counsel: **Jennifer Lee Scoliard**
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Telephone: 302-552-5510

Appellant: **NL Frank Akers, L.P.**

Counsel: **Etta Wolfe**
Smith Katzenstein & Furlow LLP
The Corporate Plaza
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Wilmington, DE 19899
Telephone: **(302) 652-8400**

Appellee: **Francis A. Monaco, Jr., Chapter 11 Trustee**

Counsel: **Joseph J. Bodnar**
Monzack and Monaco, P.A.
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Telephone: **(302) 656-8162**